



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: WAUPACA WATER UTILITY

Principal Office: 111 S MAIN STREET  
WAUPACA, WI 54981

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I HENRY VELEKER of \_\_\_\_\_  
(Person responsible for accounts)

\_\_\_\_\_, WAUPACA WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/31/2006  
(Date)

CITY CLERK  
\_\_\_\_\_  
(Title)

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22

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**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<hr/>	
<b>WATER OPERATING SECTION</b>	
Meters	W-23
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** WAUPACA WATER UTILITY**Utility Address:** 111 S MAIN STREET

WAUPACA, WI 54981

**When was utility organized?** 7/11/1897**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** HENRY VELEKER**Title:** CITY CLERK**Office Address:**

111 S MAIN STREET

WAUPACA, WI 54981

**Telephone:** (715) 258 - 4411**Fax Number:** (715) 258 - 4418**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MICHAEL L FOTH**Title:** PARTNER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

101 W 29TH STREET

P.O. BOX 840

MARSHFIELD, WI 54449

**Telephone:** (715) 387 - 1131**Fax Number:** (715) 384 - 3463**E-mail Address:** mfoth@habco.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** PAUL HAGEN**Title:** CHAIRPERSON**Office Address:**

111 S MAIN STREET

WAUPACA, WI 54981

**Telephone:** (715) 258 - 4411**Fax Number:** (715) 258 - 4426**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MICHAEL L FOTH**Title:** PARTNER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP  
101 W 29TH STREET  
P.O. BOX 840  
MARSHFIELD, WI 54449**Telephone:** (715) 387 - 1131**Fax Number:** (715) 384 - 3463**E-mail Address:** mfoth@habco.com**Date of most recent audit report:** 2/22/2006**Period covered by most recent audit:** 2005

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MARK NOLLENBERG**Title:** UTILITY SUPERINTENDENT**Office Address:**111 S MAIN STREET  
WAUPACA, WI 54981**Telephone:** (715) 258 - 4423 EXT**Fax Number:** (715) 258 - 3669**E-mail Address:**

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**Name of utility commission/committee:** CITY OF WAUPACA PUBLIC WORKS COMMITTEE

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**Names of members of utility commission/committee:**MR STEVE HACKETT, MEMBER  
MR PAUL HAGEN, CHAIRPERSON  
MR MIKE HALPIN, MEMBER  
MS YOLANDA PERRY, MEMBER  
MR CHARLES WHITMAN, MEMEBER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	958,393	916,140	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	575,511	473,033	<b>2</b>
Depreciation Expense (403)	157,573	147,410	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	168,083	164,972	<b>5</b>
<b>Total Operating Expenses</b>	<b>901,167</b>	<b>785,415</b>	
<b>Net Operating Income</b>	<b>57,226</b>	<b>130,725</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>57,226</b>	<b>130,725</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	31,626	48,525	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>31,626</b>	<b>48,525</b>	
<b>Total Income</b>	<b>88,852</b>	<b>179,250</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(6,600)	(6,548)	<b>12</b>
Other Income Deductions (426)	36,755	11,755	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>30,155</b>	<b>5,207</b>	
<b>Income Before Interest Charges</b>	<b>58,697</b>	<b>174,043</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	8,818	9,409	<b>14</b>
Amortization of Debt Discount and Expense (428)	667	610	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	6,392	8,890	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>15,877</b>	<b>18,909</b>	
<b>Net Income</b>	<b>42,820</b>	<b>155,134</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,734,425	4,455,176	<b>20</b>
Balance Transferred from Income (433)	42,820	155,134	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	865,875	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	734,782	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	6,978	6,978	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,770,267</b>	<b>4,734,425</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	958,393		958,393	1
<b>Total (Acct. 400):</b>	<b>958,393</b>	<b>0</b>	<b>958,393</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	575,511		575,511	2
<b>Total (Acct. 401-402):</b>	<b>575,511</b>	<b>0</b>	<b>575,511</b>	
<b>Depreciation Expense (403):</b>				
Derived	157,573		157,573	3
<b>Total (Acct. 403):</b>	<b>157,573</b>	<b>0</b>	<b>157,573</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	168,083		168,083	5
<b>Total (Acct. 408):</b>	<b>168,083</b>	<b>0</b>	<b>168,083</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>57,226</b>	<b>0</b>	<b>57,226</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
NONE	31,626	0	31,626 11
<b>Total (Acct. 419):</b>	<b>31,626</b>	<b>0</b>	<b>31,626</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water			0 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>31,626</b>	<b>0</b>	<b>31,626</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(6,600)		(6,600) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(6,600)</b>	<b>0</b>	<b>(6,600)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		11,755	11,755 16
TRANSFER TO SEWER	25,000	0	25,000 17
<b>Total (Acct. 426):</b>	<b>25,000</b>	<b>11,755</b>	<b>36,755</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>18,400</b>	<b>11,755</b>	<b>30,155</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	8,818		8,818 18
<b>Total (Acct. 427):</b>	<b>8,818</b>	<b>0</b>	<b>8,818</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	667		667 19
<b>Total (Acct. 428):</b>	<b>667</b>	<b>0</b>	<b>667</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	6,392		6,392 21
<b>Total (Acct. 430):</b>	<b>6,392</b>	<b>0</b>	<b>6,392</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>15,877</b>	<b>0</b>	<b>15,877</b>
<b>NET INCOME:</b>	<b>54,575</b>	<b>(11,755)</b>	<b>42,820</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	3,877,892	856,533	4,734,425 24
<b>Total (Acct. 216):</b>	<b>3,877,892</b>	<b>856,533</b>	<b>4,734,425</b>
<b>Balance Transferred from Income (433):</b>			
Derived	54,575	(11,755)	42,820 25
<b>Total (Acct. 433):</b>	<b>54,575</b>	<b>(11,755)</b>	<b>42,820</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
APPROPRIATIONS OF INCOME	6,978	0	6,978 29
<b>Total (Acct. 439)--Debit:</b>	<b>6,978</b>	<b>0</b>	<b>6,978</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,925,489</b>	<b>844,778</b>	<b>4,770,267</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	958,393	0	0	0	<b>958,393</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	882				<b>882</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>957,511</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>957,511</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	138,321		138,321	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	16,047		16,047	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>154,368</b>	<b>0</b>	<b>154,368</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	3	1
Electric		2
Gas		3
Sewer	0	4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	9,745,025	8,592,406	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,546,877	2,376,450	2
<b>Net Utility Plant</b>	<b>7,198,148</b>	<b>6,215,956</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>7,198,148</b>	<b>6,215,956</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	13,563	13,563	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>13,563</b>	<b>13,563</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	12,132	12,739	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>25,695</b>	<b>26,302</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,883,056	1,715,493	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	131,852	108,711	15
Other Accounts Receivable (143)	1,586	1,537	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	13,930	14,434	18
Materials and Supplies (151-163)	33,408	40,457	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>2,063,832</b>	<b>1,880,632</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	1,584	2,093	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>1,584</b>	<b>2,093</b>	
<b>Total Assets and Other Debits</b>	<b>9,289,259</b>	<b>8,124,983</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,429,944	2,273,726	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	4,770,267	4,734,425	<b>28</b>
<b>Total Proprietary Capital</b>	<b>8,200,211</b>	<b>7,008,151</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	544,251	581,690	<b>29</b>
Advances from Municipality (223)	141,950	186,950	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>686,201</b>	<b>768,640</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	40,751	8,311	<b>33</b>
Payables to Municipality (233)	48,498	25,557	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	157,419	158,059	<b>36</b>
Interest Accrued (237)	2,857	3,406	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	218	211	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>249,743</b>	<b>195,544</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	118,800	125,400	<b>44</b>
<b>Total Deferred Credits</b>	<b>118,800</b>	<b>125,400</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)	34,304	27,248	<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>34,304</b>	<b>27,248</b>	
<b>Total Liabilities and Other Credits</b>	<b>9,289,259</b>	<b>8,124,983</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	8,592,406	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,671,890	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,073,135	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
<b>Total Utility Plant</b>	9,745,025	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,380,613	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	166,264	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	2,546,877	0	0	0	
<b>Net Utility Plant</b>	7,198,148	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	2,221,345				<b>2,221,345</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	157,573				<b>157,573</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	9,798				<b>9,798</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>167,371</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>167,371</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	8,103				<b>8,103</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>8,103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,103</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,380,613</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,380,613</b>	<b>26</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	155,105				<b>155,105</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	11,755				<b>11,755</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>11,755</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,755</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	596				<b>596</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>596</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>596</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>166,264</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>166,264</b>	<b>26</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
LAND	13,563			13,563	2
<b>Total Nonutility Property (121)</b>	<b>13,563</b>	<b>0</b>	<b>0</b>	<b>13,563</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>13,563</b>	<b>0</b>	<b>0</b>	<b>13,563</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	33,408	40,457	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>33,408</u>	<u>40,457</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 GO NOTE	509	428	1,584	1
<b>Total</b>			<b>1,584</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	2,273,726	1
<b>Changes during year (explain):</b>		
MUNICIPAL CONTRIBUTIONS	1,156,218	2
<b>Balance end of year</b>	<b>3,429,944</b>	



**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
SAFE DRINKING WATER FUND REVENUE BON	03/01/1999	05/01/2018	1.58%	544,251	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>544,251</b>	
Total Reacquired Bonds (Account 222)				0	<b>2</b>

**Net amount of bonds outstanding December 31:**      544,251

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1998 G.O. Promissory Note	10/01/1998	04/01/2008	4.25%	141,950	1
<b>Total for Account 223</b>				<b>141,950</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	158,059	1
<b>Accruals:</b>		
Charged water department expense	168,083	2
Charged electric department expense		3
Charged sewer department expense	3,793	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>171,876</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	158,059	6
Social Security taxes	9,907	7
PSC Remainder Assessment	4,550	8
<b>Other (explain):</b>		
paid to municipality	0	9
<b>Total payments and other debits</b>	<b>172,516</b>	
<b>Balance end of year</b>	<b>157,419</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
SAFE DRINKING WATER REVENUE BOND	1,536	8,818	8,917	1,437	1
<b>Subtotal</b>	<b>1,536</b>	<b>8,818</b>	<b>8,917</b>	<b>1,437</b>	
<b>Advances from Municipality (223)</b>					
1995 STATE TRUST FUND	0			0	2
1995 G.O. Promissory Notes	0			0	3
1998 G.O. Promissory Note	1,870	6,392	6,842	1,420	4
<b>Subtotal</b>	<b>1,870</b>	<b>6,392</b>	<b>6,842</b>	<b>1,420</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>3,406</b>	<b>15,210</b>	<b>15,759</b>	<b>2,857</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	12,132	2
<b>Total (Acct. 124):</b>	<b>12,132</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	131,852	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>131,852</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
MISC ACCOUNTS RECEIVABLE	1,586	15
<b>Total (Acct. 143):</b>	<b>1,586</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER	13,930	16
<b>Total (Acct. 145):</b>	<b>13,930</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO MUNICIPALITY	48,498	23
<b>Total (Acct. 233):</b>	<b>48,498</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	118,800	24
NONE		25
<b>Total (Acct. 253):</b>	<b>118,800</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	8,095,282	0	0	0	<b>8,095,282</b>	<b>1</b>
Materials and Supplies	36,932	0	0	0	<b>36,932</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,300,979	0	0	0	<b>2,300,979</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	122,100	0	0	0	<b>122,100</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>5,709,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,709,135</b>	
Net Operating Income	57,226	0	0	0	<b>57,226</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>1.00%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.00%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year	125,400	0	0	0	<b>125,400</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	6,600	0	0	0	<b>6,600</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>118,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>118,800</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

#### General footnotes

To the City Council  
City of Waupaca Water Utility

We have compiled the balance sheets of the City of Waupaca Water Utility as of December 31, 2005 and the related statements of income and earned surplus and supplemental information for the year then ended included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly; do not express an opinion or any other form of assurance on them. We compiled these financial statements from financial statements for the same period that we previously audited as indicated in our report dated February 22, 2006.

These financial statements (including related disclosures) are presented in accordance with the requirements of the Public Service Commission of Wisconsin. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Marshfield, Wisconsin  
February 22, 2006

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

done.

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	927,500	882,183	<b>1</b>
<b>Total Sales of Water</b>	<b>927,500</b>	<b>882,183</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	7,311	11,218	<b>2</b>
Miscellaneous Service Revenues (471)	0	0	<b>3</b>
Rents from Water Property (472)	16,265	14,598	<b>4</b>
Interdepartmental Rents (473)	0	0	<b>5</b>
Other Water Revenues (474)	7,317	8,141	<b>6</b>
<b>Total Other Operating Revenues</b>	<b>30,893</b>	<b>33,957</b>	
<b>Total Operating Revenues</b>	<b>958,393</b>	<b>916,140</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	15,622	16,172	<b>7</b>
Pumping Expenses (620-633)	145,547	132,494	<b>8</b>
Water Treatment Expenses (640-652)	40,787	26,295	<b>9</b>
Transmission and Distribution Expenses (660-678)	161,194	113,076	<b>10</b>
Customer Accounts Expenses (901-905)	33,730	23,062	<b>11</b>
Sales Expenses (910)	0	0	<b>12</b>
Administrative and General Expenses (920-932)	178,631	161,934	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>575,511</b>	<b>473,033</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	157,573	147,410	<b>14</b>
Amortization Expense (404-407)		0	<b>15</b>
Taxes (408)	168,083	164,972	<b>16</b>
<b>Total Other Operating Expenses</b>	<b>325,656</b>	<b>312,382</b>	
<b>Total Operating Expenses</b>	<b>901,167</b>	<b>785,415</b>	
<b>NET OPERATING INCOME</b>	<b>57,226</b>	<b>130,725</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,353	100,497	234,126	4
Commercial	302	78,115	115,939	5
Industrial	29	561,930	309,774	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,684</b>	<b>740,542</b>	<b>659,839</b>	
Private Fire Protection Service (462)	39		39,964	7
Public Fire Protection Service (463)	3,455		203,888	8
Other Sales to Public Authorities (464)	36	14,859	23,809	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>6,214</b>	<b>755,401</b>	<b>927,500</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	203,888	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>203,888</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,894	5
<b>Other (specify):</b>		
RECONNECT CHARGES	5,417	6
<b>Total Forfeited Discounts (470)</b>	<b>7,311</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
CHARGES TO CELLULINK	16,265	8
<b>Total Rents from Water Property (472)</b>	<b>16,265</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	7,317	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>7,317</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	11,746	12,028	4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	573	3,684	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	3,303	460	12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
<b>Total Source of Supply Expenses</b>	<b>15,622</b>	<b>16,172</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	100,875	89,647	17
Pumping Labor and Expenses (624)	12,755	10,499	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	20,622	19,973	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	398	1,777	23
Maintenance of Power Production Equipment (632)	2,110	160	24
Maintenance of Pumping Equipment (633)	8,787	10,438	25
<b>Total Pumping Expenses</b>	<b>145,547</b>	<b>132,494</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	23,508	15,632	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	15,215	9,102	<b>28</b>
Miscellaneous Expenses (643)		0	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	2,064	1,561	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>40,787</b>	<b>26,295</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	<b>34</b>
Storage Facilities Expenses (661)	2,759	1,913	<b>35</b>
Transmission and Distribution Lines Expenses (662)	6,675	5,907	<b>36</b>
Meter Expenses (663)	19,640	10,636	<b>37</b>
Customer Installations Expenses (664)	3,368	3,996	<b>38</b>
Miscellaneous Expenses (665)	10,220	12,439	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	6,330	4,405	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	17,931	13,904	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	37,528	28,261	<b>46</b>
Maintenance of Meters (676)	24,559	15,043	<b>47</b>
Maintenance of Hydrants (677)	32,184	16,572	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>161,194</b>	<b>113,076</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	3,256	2,900	<b>51</b>
Customer Records and Collection Expenses (903)	29,592	20,088	<b>52</b>
Uncollectible Accounts (904)	882	74	<b>53</b>



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>33,730</b>	<b>23,062</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	64,842	63,687	56
Office Supplies and Expenses (921)	8,075	6,940	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	14,709	11,232	59
Property Insurance (924)	12,693	12,442	60
Injuries and Damages (925)		0	61
Employee Pensions and Benefits (926)	61,196	51,721	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	10,515	7,690	65
Rents (931)	6,601	8,222	66
Maintenance of General Plant (932)		0	67
<b>Total Administrative and General Expenses</b>	<b>178,631</b>	<b>161,934</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>575,511</b>	<b>473,033</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
----------------------------------------------------------------------------

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		157,419	158,059	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,793	3,786	2
<b>Net property tax equivalent</b>		<b>153,626</b>	<b>154,273</b>	
Social Security		9,907	9,574	3
PSC Remainder Assessment		4,550	1,125	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>168,083</b>	<b>164,972</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waupaca				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.187260				3
County tax rate	mills		5.611920				4
Local tax rate	mills		8.829900				5
School tax rate	mills		8.723660				6
Voc. school tax rate	mills		1.696740				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.049480</b>				10
Less: state credit	mills		0.974780				11
<b>Net tax rate</b>	mills		<b>24.074700</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.829900</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.420400</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.250300</b>				17
<b>Total Tax Rate</b>	mills		<b>25.049480</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.768491</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.074700</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.501190</b>				21
Utility Plant, Jan. 1	\$	<b>8,592,406</b>	8,592,406				22
Materials & Supplies	\$	<b>40,457</b>	40,457				23
<b>Subtotal</b>	\$	<b>8,632,863</b>	<b>8,632,863</b>				24
Less: Plant Outside Limits	\$	<b>139,010</b>	139,010				25
<b>Taxable Assets</b>	\$	<b>8,493,853</b>	<b>8,493,853</b>				26
Assessment Ratio	dec.		1.001734				27
<b>Assessed Value</b>	\$	<b>8,508,581</b>	<b>8,508,581</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.501190</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>157,419</b>	<b>157,419</b>				30
Tax Equivalent per 1994 PSC Report	\$	117,647					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>157,419</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	20,214		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	610,170		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	320,556		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>950,940</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	567,782		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	211,538		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	324,987		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	24,884		20
<b>Total Pumping Plant</b>	<b>1,129,191</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	2,000		22
Water Treatment Equipment (332)	78,396		23
<b>Total Water Treatment Plant</b>	<b>80,396</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			20,214	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			610,170	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			320,556	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	950,940	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			567,782	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			211,538	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			324,987	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			24,884	20
<b>Total Pumping Plant</b>	0	0	1,129,191	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			2,000	22
Water Treatment Equipment (332)			78,396	23
<b>Total Water Treatment Plant</b>	0	0	80,396	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	4,138		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	901,606		26
Transmission and Distribution Mains (343)	3,124,879	990,850	27
Fire Mains (344)	0		28
Services (345)	355,536	158,173	29
Meters (346)	390,941	1,986	30
Hydrants (348)	269,216	9,000	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>5,046,316</b>	<b>1,160,009</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,500		33
Structures and Improvements (390)	105,677		34
Office Furniture and Equipment (391)	6,040	559	35
Computer Equipment (391.1)	16,189	750	36
Transportation Equipment (392)	113,002		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	57,609		39
Laboratory Equipment (395)	5,793		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	6,022		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>311,832</b>	<b>1,309</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,518,675</b>	<b>1,161,318</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>7,518,675</b>	<b>1,161,318</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			4,138	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			901,606	26
Transmission and Distribution Mains (343)	3,028		4,112,701	27
Fire Mains (344)			0	28
Services (345)	3,040		510,669	29
Meters (346)	35		392,892	30
Hydrants (348)	2,000		276,216	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>8,103</b>	<b>0</b>	<b>6,198,222</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			1,500	33
Structures and Improvements (390)			105,677	34
Office Furniture and Equipment (391)			6,599	35
Computer Equipment (391.1)			16,939	36
Transportation Equipment (392)			113,002	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			57,609	39
Laboratory Equipment (395)			5,793	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			6,022	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>313,141</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,103</b>	<b>0</b>	<b>8,671,890</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>8,103</b>	<b>0</b>	<b>8,671,890</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	891,957		27
Fire Mains (344)	0		28
Services (345)	114,544		29
Meters (346)	0		30
Hydrants (348)	67,230		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,073,731</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,073,731</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,073,731</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	596		891,361 27
Fire Mains (344)			0 28
Services (345)			114,544 29
Meters (346)			0 30
Hydrants (348)			67,230 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>596</b>	<b>0</b>	<b>1,073,135</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>596</b>	<b>0</b>	<b>1,073,135</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>596</b>	<b>0</b>	<b>1,073,135</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	349,510	2.94%	17,939	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	95,019	1.77%	5,674	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>444,529</b>		<b>23,613</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	231,043	2.43%	13,797	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	23,773	5.58%	11,804	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	238,107	4.42%	14,364	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	21,388	4.29%	1,068	15
<b>Total Pumping Plant</b>	<b>514,311</b>		<b>41,033</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	1,915	2.50%	50	16
Water Treatment Equipment (332)	78,396	6.00%	0	17
<b>Total Water Treatment Plant</b>	<b>80,311</b>		<b>50</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	370,054	1.86%	16,770	19
Transmission and Distribution Mains (343)	337,110	0.93%	33,655	20
Fire Mains (344)	0			21
Services (345)	116,398	2.09%	9,052	22
Meters (346)	138,244	5.00%	19,596	23
Hydrants (348)	29,072	1.59%	4,336	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					367,449	4
315					0	5
316					100,693	6
317					0	7
	0	0	0	0	468,142	
321					244,840	8
322					0	9
323					35,577	10
324					0	11
325					252,471	12
326					0	13
327					0	14
328					22,456	15
	0	0	0	0	555,344	
331					1,965	16
332					78,396	17
	0	0	0	0	80,361	
341					0	18
342					386,824	19
343	3,028				367,737	20
344					0	21
345	3,040				122,410	22
346	35				157,805	23
348	2,000				31,408	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>990,878</b>		<b>83,409</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	29,518	2.27%	2,399	26
Office Furniture and Equipment (391)	6,040	5.88%	372	27
Computer Equipment (391.1)	16,189	25.00%	749	28
Transportation Equipment (392)	90,176	10.56%	11,934	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	38,003	5.88%	3,387	31
Laboratory Equipment (395)	5,793	5.88%	0	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	5,597	9.09%	425	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>191,316</b>		<b>19,266</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,221,345</b>		<b>167,371</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>2,221,345</b>		<b>167,371</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>8,103</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,066,184</u>	
390					31,917	26
391					6,412	27
391.1					16,938	28
392					102,110	29
393					0	30
394					41,390	31
395					5,793	32
396					0	33
397					6,022	34
397.1					0	35
398					0	36
399					0	37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>210,582</u>	
	8,103	0	0	0	2,380,613	
					0	38
	<u>8,103</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,380,613</u>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>SOURCE OF SUPPLY PLANT</b>			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	105,670	0.93%	8,292
Fire Mains (344)	0		21
Services (345)	38,819	0.02%	2,394
Meters (346)	0		23
Hydrants (348)	10,616	0.02%	1,069
			24



**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343	596				113,366 20
344					0 21
345					41,213 22
346					0 23
348					11,685 24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>155,105</b>		<b>11,755</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>155,105</b>		<b>11,755</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>155,105</b>		<b>11,755</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	596	0	0	0	166,264
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	596	0	0	0	166,264
					0 38
	596	0	0	0	166,264

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			67,347	67,347	1
February			61,270	61,270	2
March			67,961	67,961	3
April			68,960	68,960	4
May			70,732	70,732	5
June			76,538	76,538	6
July			74,152	74,152	7
August			78,131	78,131	8
September			70,368	70,368	9
October			72,929	72,929	10
November			64,022	64,022	11
December			63,989	63,989	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>836,399</b>	<b>836,399</b>	
Less: Water sold				755,401	13
Volume pumped but not sold				80,998	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				687	16
Volume related to equipment/system malfunction				12,724	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				13,411	19
Volume pumped but unaccounted for				67,587	20
Percent of water lost				8%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,298	24
Date of maximum: 6/22/2005					25
Cause of maximum:					26
warm weather & at the time, unknown system leaks					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,275	27
Date of minimum: 11/24/2005					28
Total KWH used for pumping for the year				1,027,124	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
SOUTH WASHINGTON ST (DEEPWELL)	2	45	8	384,000	Yes	<b>1</b>
BERLIN STREET (DEEPWELL)	3	68	10	482,000	Yes	<b>2</b>
MATHESON STREET (DEEPWELL)	4	88	8	504,000	Yes	<b>3</b>
CTH E (DEEPWELL)	5	84	14	1,368,000	Yes	<b>4</b>
CTH E (DEEPWELL)	6	75	14	1,140,000	Yes	<b>5</b>
SWAN PARK	7	74	8	183,000	Yes	<b>6</b>
SWAN PARK	8	69	8	216,000	Yes	<b>7</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	NO 2	NO 3	NO 4	<b>1</b>
Location	SOUTH WASHINGTON	BERLIN ST	MATHESON	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>5</b>
Year Installed	1995	1962	1968	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	435	670	700	<b>8</b>
Pump Motor or Standby Engine Mfr	LAYNE	I.H.	LAYNE	<b>9</b>
Year Installed	1951	1962	1968	<b>10</b>
Type	ELECTRIC	PROPANE	ELECTRIC	<b>11</b>
Horsepower	50	100	60	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	NO 5	NO 6	NO 7	<b>14</b>
Location	COUNTY TRUNK E	COUNTY TRUNK E	SWAN PARK	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	LAYNE	LAYNE	MUNICIPAL WELL	<b>18</b>
Year Installed	1970	1983	1999	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	1,900	950	510	<b>21</b>
Pump Motor or Standby Engine Mfr	KOHLER	CUMMINS	KOHLER	<b>22</b>
Year Installed	2002	2003	1999	<b>23</b>
Type	DIESEL	DIESEL	DIESEL	<b>24</b>
Horsepower	415	252	202	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	NO 8			<b>1</b>
Location	SWAN PARK			<b>2</b>
Purpose	P			<b>3</b>
Destination	D			<b>4</b>
Pump Manufacturer	MUNICIPAL WELL			<b>5</b>
Year Installed	1999			<b>6</b>
Type	CENTRIFUGAL			<b>7</b>
Actual Capacity (gpm)	600			<b>8</b>
Pump Motor or Standby Engine Mfr	MUNICIPAL WELL			<b>9</b> <b>10</b>
Year Installed	1999			<b>11</b>
Type	ELECTRIC			<b>12</b>
Horsepower	50			<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b> <b>23</b>
Year Installed				<b>24</b>
Type				<b>25</b>
Horsepower				<b>26</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	MT TOM	MT TOM 2	SHAMBEAU HILL	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	ET	<b>4</b>
Year constructed	1994	1973	1973	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	110	55	110	<b>9</b>
				<b>10</b>
Total capacity in gallons (actual)	300,000	750,000	750,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>24</b>
				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	124	0	0	0	124	1
M	D	2.000	604	0	0	0	604	2
M	D	3.000	15,934	0	0	0	15,934	3
A	D	4.000	1,736	0	0	0	1,736	4
M	D	4.000	33,878		757	320	33,441	5
A	D	6.000	1,855	0	0	0	1,855	6
M	D	6.000	67,798	1,215	0	0	69,013	7
M	D	8.000	57,284	944	0	0	58,228	8
M	D	10.000	47,838	0	0	0	47,838	9
M	D	12.000	37,244	128	0	0	37,372	10
M	D	14.000	3,355	0	0	0	3,355	11
M	D	16.000	7,571	0	0	0	7,571	12
M	D	20.000	1,730	0	0	0	1,730	13
Total Within Municipality			276,951	2,287	757	320	278,801	
M	D	20.000	9,925	0	0	0	9,925	14
Total Outside of Municipality			9,925	0	0	0	9,925	
Total Utility			286,876	2,287	757	320	288,726	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,727	26	26	0	1,727	6	1
M	1.000	296	12	12	0	296	2	2
M	1.250	10	0	0	0	10		3
M	1.500	53	0	0	0	53		4
M	2.000	36	1	1	0	36		5
M	4.000	9	0	0	0	9		6
P	4.000	3	0	0	0	3		7
M	6.000	7	0	0	0	7		8
P	6.000	3	0	0	0	3		9
M	8.000	25	0	0	0	25		10
<b>Total Utility</b>		<b>2,169</b>	<b>39</b>	<b>39</b>	<b>0</b>	<b>2,169</b>	<b>8</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	2,416	36	0	0	2,452	578	1
1.000	82	4	1	0	85	6	2
1.500	21	2	0	0	23	4	3
2.000	30	1	0	0	31	4	4
3.000	10	0	0	0	10	5	5
4.000	5	0	0	0	5	2	6
6.000	4	0	0	0	4	4	7
10.000	1	0	0	0	1	1	8
<b>Total:</b>	<b>2,569</b>	<b>43</b>	<b>1</b>	<b>0</b>	<b>2,611</b>	<b>604</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	2,019	293	13	24	0	103	2,452	1
1.000	5	59	5	11	0	5	85	2
1.500	1	9	4	5	0	4	23	3
2.000	0	17	3	9	0	2	31	4
3.000	0	3	4	3	0	0	10	5
4.000	0	1	2	1	0	1	5	6
6.000	0	0	4	0	0	0	4	7
10.000	0	0	1	0	0	0	1	8
<b>Total:</b>	<b>2,025</b>	<b>382</b>	<b>36</b>	<b>53</b>	<b>0</b>	<b>115</b>	<b>2,611</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	431	5	4	(30)	402	2
<b>Total Fire Hydrants</b>	<b>431</b>	<b>5</b>	<b>4</b>	<b>(30)</b>	<b>402</b>	
<b>Flushing Hydrants</b>						
	49	1	2		48	3
<b>Total Flushing Hydrants</b>	<b>49</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>48</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	446
Number of distribution system valves end of year:	730
Number of distribution valves operated during year:	72

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Additional expenditures in hydrant maintenance in current year due to \$20,520 for hydrant painting.

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### Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

municipal contribution.

Explain all reported Adjustments.

Error in count in prior years.

If Mains Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

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### Meters (Page W-23)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

yes.

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### Hydrants and Distribution System Valves (Page W-24)

General footnotes

More to be tested in 2006.

Explain all reported Adjustments.

Error in count in prior years.

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